

N. Willhere.

ACT

(*Passed 21st March 1799.*)

TO AMEND AND RENDER MORE EFFECTUAL TWO
ACTS, PASSED IN THE THIRTY-EIGHTH YEAR
OF HIS PRESENT MAJESTY'S REIGN AND
THE PRESENT SESSION OF PARLIAMENT,

FOR THE

REDEMPTION and PURCHASE

OF THE

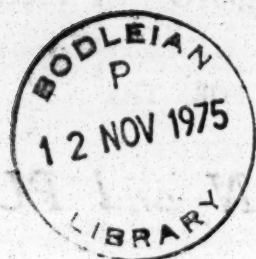
LAND TAX.



L O N D O N:

Printed by GEORGE EYRE and ANDREW STRAHAN,
Printers to the King's most Excellent Majesty.

1799.



ANNO TRICESIMO NONO

GEORGII III. Regis.

C A P. XXI.

*An Act to amend and render more effectual
Two Acts, passed in the Thirty-eighth Year
of His present Majesty's Reign and the pre-
sent Session of Parliament, for the Redemp-
tion and Purchase of the Land Tax.*

c. 60.

c. 6.

[21st March 1799.]

WHEREAS it is expedient to make Preamble.
Provision for facilitating the Re-
demption of the Land Tax by
Bishops, and other Ecclesiastical Persons,
and by all Corporations; and also to explain
and amend Two Acts, passed in the Thirty-
eighth Year of His present Majesty's Reign
and the present Session of Parliament, for
the Redemption and Purchase of the Land
Tax: Be it therefore enacted by the King's
most Excellent Majesty, by and with the
Advice and Consent of the Lords Spiritual
and Temporal, and Commons, in this pre-
sent

38 Geo. III,
c. 60.

39 Geo. III,
c. 6.

So much of
the said Acts as
requires the
Sanction, &c.
of the Commis-
sioners to the
Sale of Lands
for redeeming
Land Tax,
[See 38 Geo.
III, c. 60,
§ 19, 20, 24,
29, 30, 38;
and 39 Geo. III,
c. 6, § 35,
38, 42, 43],
repealed, as
far as relates
to Lands of

sent Parliament assembled, and by the Authority of the same, That so much and such of the Provisions of an Act, made in the last Session of Parliament, intituled, *An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March One thousand seven hundred and ninety-eight*; and of another Act, made in the present Session of Parliament, intituled, *An Act to enlarge the Time limited for the Redemption of the Land Tax, and to explain and amend an Act, made in the last Session of Parliament, intituled, 'An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March One thousand seven hundred and ninety-eight,'* as require that the Commissioners appointed, or to be appointed, for carrying the said Acts into Execution, should consent to and approve of the Sale of any Manors, Messuages, Lands, Tenements, and Hereditaments, in *England*, thereby respectively authorized to be sold for the Redemption of Land Tax, and also that such Sales shall be by publick Auction before the said Commissioners, or by private Contract, according to an Estimate made and verified upon Oath, and also such Provisions as require that a Schedule should be produced, and One Month's Notice in Writing given to

to the said Commissioners previously to any such Sale, and also all such other Provisions as require the Sanction, Direction, Authority, or Concurrence of the said Commissioners, to any Sale to be made by virtue of the said Acts, so far as such restrictive Provisions, or any of them, relate to any Manors, Messuages, Lands, Tenements, and Hereditaments in *England*, belonging to any Bodies Politick or Corporate, or Companies, in the said Acts mentioned, which now are, or hereafter shall be in their own Occupation, or let to Tenants at Will, or from Year to Year, or for any Term of Years, or which shall be leased upon or be subject to any Demise for Years absolute, or for Years determinable on Lives, for which a Fine or Premium was or shall be paid, or for Lives, where a Rent was or shall be reserved, or a Fine or Premium paid, shall, from and immediately after the passing of this Act, be, and the same are hereby repealed.

Bodies Politick or Corporate.

II. And be it further enacted, That it shall be lawful for His Majesty, His Heirs and Successors, from Time to Time, by Letters Patent under the Great Seal of *Great Britain*, to nominate and appoint Seven Persons (being respectively Members of His Majesty's Most Honourable Privy Council) to be Commissioners for the Purposes of regulating, directing, approving, and confirming all such Sales, and Contracts for Sale, which shall be made by such Bodies

Seven Commissioners (being Members of the Privy Council), may be appointed, by the King, for regulating such Sales by Corporations.

Two to be
sufficient to
any Act.

Politick or Corporate, or Companies, for the Purpose of redeeming any Land Tax charged on all or any of the Manors, Messuages, Lands, Tenements, or Hereditaments, belonging to such Bodies Politick or Corporate, or Companies, whether in their own Occupation, or let or demised as aforesaid; and that any Two or more of such Persons may do any Act, Matter, or Thing, which by this Act the said Persons are authorized to do.

Their Oath.

III. And be it further enacted, That every Commissioner specially to be appointed for the Purposes of this Act, before he shall enter upon the Execution of his Office, shall take an Oath to the Effect following; (that is to say),

‘ I *A. B.* do swear, That I will faithfully,
‘ impartially, and honestly, according to
‘ the best of my Skill and Judgement, execute the several Powers and Trusts reposed
‘ in me by an Act of the Thirty-ninth Year
‘ of the Reign of His present Majesty King
‘ *George the Third*, intituled, *An Act* [*Here*
‘ *insert the Title of this Act*], according to
‘ the Tenor and Purport of the said Act.
‘ So help me GOD.’

Which Oath shall and may be administered by any One of the Persons named to be a Commissioner to any other or others of them.

IV. And .

IV. And be it further enacted, That all Sales which shall be made from and after the passing of this Act, by any such Bodies Politick or Corporate, or Companies aforesaid, for the Purpose of redeeming the Land Tax charged upon any Manors, Messuages, Lands, Tenements, or Hereditaments, belonging to them, whether in Possession, or let or leased, upon or subject to any such Demise as aforesaid, shall be made by and under the Direction and Authority of the Commissioners to be appointed for the Purpose of executing this Act; and such Sales shall, when approved and confirmed by the said Commissioners, or any Two or more of them, be as valid and effectual, in all Respects, as if the same had been made and executed in the Manner, and under and according to the several Restrictions and Regulations mentioned in the said recited Acts: Provided always, That no such Sale shall be valid and effectual unless Two at least of the said Commissioners, to be appointed for the Purposes of this Act, shall certify their Consent thereto and Approbation thereof, by signing and sealing the same as Parties thereto.

All such Sales by Corporations shall be made under the Direction of the Commissioners for the Purposes of this Act, of whom Two at least shall be Parties to the Sale.

V. Provided also, and be it further enacted, That all such Bodies Politick or Corporate, and Companies, who shall be desirous of making any such Sale or Sales as aforesaid, shall do and execute all such Acts, Matters, and Things, for completing such Sales as aforesaid, as the said Commissioners, to be appointed for the Purposes of this Act,

Corporations shall do all such Acts for completing Sales as the Commissioners shall require: And Purchasers shall pay Money into the Bank as under former Acts.

shall from Time to Time require ; and all and every the Purchasers of any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall be sold by the Direction and under the Authority of the said Commissioners to be appointed for the Purposes of this Act, shall pay their respective Purchase Monies into the Bank of *England*, and do all such other Acts, Matters, and Things, as by the said Acts are required to be done by Purchasers of Estates under the Authority of the same.

Ecclesiastical
Persons, &c.
may make
such Sales with
the Consent
of Commis-
sioners only.
[See 38 Geo.
III, c. 60,
§ 19, *ad
finem.*]

VI. Provided always, and be it further enacted, That notwithstanding any Thing in the said first recited Act contained, requiring the Confirmation of certain Bodies and Persons to the Sale of any Estates belonging to Spiritual and Ecclesiastical Bodies or Persons, no further or other Consent, Authority, Approbation, or Confirmation, shall be required to enable such Sales by any Spiritual or Ecclesiastical Bodies Politick or Corporate, whether Aggregate or Sole, for the Purpose of redeeming the Land Tax charged upon all or any of his or their Estates, than such Consent, Authority, Approbation, or Confirmation, of the Commissioners to be appointed for the Purposes of this Act, as is hereby required.

If Statements
made respect-
ing Contracts
for such Sales
are not satis-
factory to the
Commission-

VII. And be it further enacted, That if the Statement made to the said Commissioners for executing the Purposes of this Act, by any Bodies Politick or Corporate, or Companies aforesaid, respecting any such
Contracts

Contracts for Sale or intended Sales as aforesaid, or the Value of the Estate or Estates proposed to be sold, shall not be satisfactory to the said Commissioners, it shall be lawful for them to require such Information to be given them respecting any Matters or Things relating to any such Contracts or Sales as they shall deem necessary, and to receive any Affidavits or Depositions to be made before any Commissioners or Persons who are or shall be authorized to take Affidavits in Causes depending in any of the Courts at *Westminster*, or before any Justice of the Peace, respecting any such Matters or Things relating to any such Contract or Sale as aforesaid, which Affidavits or Depositions any Two of such Commissioners, or any One Justice, or other Person aforesaid, is and are hereby empowered to administer.

ers, they may require Information on the Subject, and receive Depositions, &c. made before Commissioners for taking Affidavits or one Justice of the Peace.

VIII. And be it further enacted, That the said Commissioners to be appointed for the Purposes of this Act, shall and may employ a Secretary, and all such other Officers and Persons as may be necessary; and shall and may, from Time to Time, at their Discretion, dismiss and discharge such Secretary, or other Officers and Persons, and appoint others in their Place.

Commissioners may employ a Secretary, Officers, &c.

IX. And be it further enacted, That it shall be lawful for the Lords Commissioners of His Majesty's Treasury, or any Three or more of them, or the Lord High Treasurer for the Time being, to order and direct any

Sum

The Salaries of Secretaries, &c. and Expences of Commissioners, to be paid by the Treasury.

Sum or Sums of Money to be issued and paid out of any Aids or Supplies granted, or to be granted by Parliament, for the Service of the Year in which such Expences shall be incurred, for the Payment of Salaries to such Secretary and Officers, and for discharging such incidental Expences as shall necessarily be incurred by the said Commissioners in the Execution of this Act, in such Manner as the said Lords Commissioners, or any Three or more of them, or the Lord High Treasurer, shall from Time to Time think fit and reasonable in that Behalf.

Land Tax redeemed by Bishops, &c. to be in future considered as an additional Yearly Rent on the present and all future Demises of the Lands.

X. And be it further enacted, That where any Manors, Messuages, Lands, Tenements, or Hereditaments, belonging to any Bishop, or other Ecclesiastical Corporation, shall be sold in pursuance of this Act, the Land Tax redeemed thereby shall be considered as Yearly Rent payable to such Bishop or Ecclesiastical Corporation, his and their Successors, over and above the reserved Rent if any, during the Demise existing at the Time of such Sale, and shall be recovered and paid as such; and the Land Tax so redeemed shall, in all future Demises of such Manors, Messuages, Lands, Tenements, or Hereditaments, be added to the ancient and accustomed Yearly Rent reserved or made payable during the Terms granted by such Demises, and shall be reserved and made payable as such accustomed Yearly Rent, during the Terms to be granted as aforesaid, and shall

shall be recovered and recoverable as such accustomed Rent, by the like Remedies as such Bishops or other Ecclesiastical Corporations may use for the Recovery of the ancient and accustomed Rent reserved upon such Demises.

XI. And be it further enacted, That when on any Sale of any Manors, Messuages, Lands, Tenements, or Hereditaments to be made by any such Person, Body, Corporation, or Company, by virtue of this Act, it shall be agreed, that the Purchase Money shall be paid by Instalments, and the Purchaser or Purchasers thereof shall fail or neglect to pay any of such Instalments, or the Interest thereon, or any Part thereof into the Bank, in the Times stipulated in the Contract for the Payment thereof, or in the Manner required by this Act, no such Person, Body, Corporation, or Company, nor the Executors or Administrators of any such Person, nor the Successor or Successors of any such Body, Corporation, or Company, shall be subject or liable to any Penalty or Forfeiture by the said first recited Act imposed, in case of Default in the Transfer of any of the Instalments agreed to be transferred on the Contract entered into by such Person, Body, Corporation, or Company, for the Redemption of the Land Tax charged on their Manors, Messuages, Lands, Tenements, or Hereditaments; nor shall the Land Tax so contracted for be revived or again become chargeable on the Manors, Messuages,

In case of Failure of Payment of Instalments by Purchasers on such Sales, the Seller, his Executors, Successors, &c. shall not be liable to any Penalty imposed by 38 Geo. III, c. 60, [See § 96, 100, and also § 79, 80, of that Act], nor shall the Land Tax be revived; but all such Penalties shall be paid by the Purchaser, and future Instalments recoverable as a Debt from him to the King on Record.

fuages, Lands, Tenements, and Hereditaments, whereon the same was charged prior to such Contract; but all such Penalties and Forfeitures shall be paid, sustained, and borne by such Purchaser or Purchasers, his, her, or their Heirs, Executors, Administrators, or Assigns; and all the subsequent Installments of such Purchase Money shall be recoverable as a Debt to His Majesty upon Record, against him, her, or them, and against his, her, or their Estates, Goods, Chattels, and Effects.

Mines, &c.
shall not pass
by Convey-
ance of Land
sold, nor Ad-
vowsons, &c.
though they
are appendant
to the Land;
and Stipends
charged on
such Lands
shall remain
chargeable
thereon.

XII. Provided always, and be it further enacted, That no Mines or Minerals, or Seams or Veins of Coal, Metals, or other Profits of the like Nature, belonging to any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall be sold by any Bishop or other Ecclesiastical Corporation aforesaid, for the Purpose of redeeming any Land Tax, whether the same shall be opened or unopened, nor any Right, Title, or Claim to open or work the same, nor any Advowson, or Right of Patronage or Presentation to any Living or Ecclesiastical Benefice, or Right of Nomination to any perpetual Curacy, shall pass by any Conveyance of such Manors, Messuages, Lands, Tenements, or Hereditaments, either by express or general Words in such Conveyance, although such Advowson, Right of Patronage, or Presentation or Nomination may be appendant or appurtenant to such Manors, Messuages, Lands, Tenements, or Hereditaments; and such

such Mines or Minerals, Seams or Veins of Coal, Metal, or other Profits aforesaid; and such Advowsons, Rights of Patronage or Presentation, or Nomination, shall be always absolutely excepted, and reserved to such Bishops or other Ecclesiastical Corporations aforesaid, as fully and effectually, to all Intents and Purposes, as if the same were in such Conveyance expressly excepted and reserved: Provided also, That no Manors, Messuages, Lands, Tenements, or Hereditaments, which now are or shall be charged with the Payment of any Yearly Sum or Stipend, to or for the Use or Benefit of any Curate of any Church, Chapel, or Ecclesiastical Benefice, shall be sold, freed, and discharged from such Yearly Sum or Stipend, but the same shall be and remain subject and liable thereto in like Manner as if such Sale had not been made.

XIII. And be it further enacted, That it shall be lawful for the said Commissioners to be appointed for executing this Act, to allow such Costs and Expences, attending any Sales to be made under their Authority, as they shall think reasonable, and to order and direct that the same shall be paid and satisfied out of the Purchase Money to arise from such Sales, in like Manner as is directed in and by the said Act of the present Session of Parliament, with respect to Sales made under the Authority of the Commissioners, for executing the said recited Acts.

Expences of Sales to be allowed by Commissioners out of the Purchase Money; as under 39 Geo. III, c. 6. § 36.

XIV. And

Deeds, etc.
in no case to
be liable to
Stamp Duty;
on Sales by
Corporations.

[1000 l. § 45.]

In Cases of
Sales of Land
for redeeming
Land Tax,
where the
Purchase
Money is to
be paid in not
more than
Six Instal-
ments into
the Bank,
within one
Year, the
Treasury may,
after Payment
of the First
Instalment,
advance Mo-
ney to the
Purchaser for
the immediate
Completion of
the Contract;
or agree with
any other Per-
son, etc. for
the Advance
of such Mo-
ney to the
Purchaser.

XIV. And be it further enacted, That no Deed or Instrument whatever, whereby any Sale or Mortgage or Grant shall be made of or out of any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall be sold or charged for the Purpose of raising Money for the Redemption of any Land Tax, by any such Bodies Politick or Corporate, or Companies aforesaid, shall be liable to any Stamp Duty whatever, although the Consideration to be expressed in such Deed or Instrument shall exceed the Sum limited by the said last recited Act.

XV. And be it further enacted, That where any Manors, Messuages, Lands, Tenements, or Hereditaments, shall be sold by any Bodies Politick or Corporate, or Companies aforesaid, or by any Person or Persons whatever, for the Redemption of any Land Tax, under a Contract or Agreement with the Purchaser or Purchasers thereof, that the Purchase Money shall be paid into the Bank of *England*, in not more than Six equal Instalments, at equal Periods from each other, and to be completed within the Period of One Year from the Time of paying in the First Instalment, then, and in every such Case, it shall be lawful for the Lords Commissioners of the Treasury, or any Three or more of them for the Time being, at any Time after Payment of the First Instalment, to agree with the Purchaser or Purchasers of such Manors, Messuages, Lands, Tenements, or Hereditaments, for the

the Advance or Loan to him, her, or them, of so much Money as shall be sufficient for the immediate Completion of the Contract, upon such Terms and Conditions for securing the Re-payment of the said Principal Money so to be advanced, with lawful Interest for the same, as the said Lords Commissioners of the Treasury, or any Three or more of them for the Time being, shall think reasonable and just, and as shall be agreed to by such Purchaser or Purchasers; or otherwise, it shall be lawful for the said Lords Commissioners of the Treasury, or any Three or more of them, to contract and agree with any other Person or Persons, Bodies, Corporations, or Companies, for the Advance or Payment into the Bank of *England*, by such Person or Persons, Bodies, Corporations, or Companies, on the Behalf of such Purchaser or Purchasers, of such Sum or Sums of Money as he, she, or they, shall desire to be advanced for the Purposes before mentioned, upon such Terms and Conditions as the said Person or Persons, Bodies, Corporations, or Companies, and the said Purchaser or Purchasers, shall respectively agree upon,

XVI. Provided always, and be it further enacted, That all and every Person or Persons for whom any such Sum or Sums shall be advanced for the Purpose aforesaid, shall enter into a Security for the Re-payment of the same, with Interest, by Writing obligatory to our Sovereign Lord the King, in
 such

Purchasers receiving such Advance to enter into Bonds to the King for Re-payment, with Interest.

such Sum or Sums of Money as shall be directed by the said Lords Commissioners of the Treasury, or by the Corporations, Companies, Societies, or Persons respectively, advancing the same as aforesaid, to be paid to our said Lord the King, by such Form of Words as Obligations to the King's Majesty have been used to be made, and with such Conditions to be thereunder written, as between the said Commissioners of the Treasury, or the Parties advancing such Sums of Money, and the said respective Purchasers, shall be agreed upon; and that all such Obligations to be so made shall be good and effectual in the Law, and shall be of the same Quality, Force, and Effect, to all Intents and Purposes, as any Obligation made to our Sovereign Lord the King, or His Predecessors, or any of them, hath at any Time heretofore been, or now is, adjudged, received, or taken to be; any Law, Usage, or Custom to the contrary notwithstanding: Provided also, That no Obligation to His Majesty in pursuance of this Act, shall be liable to any Stamp Duty whatever.

Such Bonds
not liable to
Stamp Duties.

On Failure in
Re-payment
by the Pur-
chaser, the
Treasury, or
other Persons
advancing the
Money, shall
issue Certifi-
cates to the
proper Officer
of the Crown
(with a Note

XVII. And be it further enacted, That if Default shall be made by any such Purchaser or Purchasers, his, her, or their Heirs or Assigns, in the Re-payment of any such Sum or Sums of Money which shall be so advanced, either by the said Lords Commissioners of the Treasury, or by any other Person or Persons, Bodies, Corporations, or Companies aforesaid, or of the Interest thereon,

thereon, or any Part thereof, within the respective Times limited by the said Obligations for the Payment thereof, it shall be lawful for the said Lords Commissioners of the Treasury, or the said other Persons, Bodies, Corporations, or Companies aforesaid, who shall have advanced such Sums of Money as aforesaid, and they are hereby respectively required, without further Delay, to issue his or their Certificate or Certificates, from Time to Time, to the proper Officer of the Crown having the Management of Proceedings upon Obligations to His Majesty, requiring such Officer or Officers personally to proceed against the Person or Persons making such Default, his, her, and their Heirs, Executors, and Administrators, for the Recovery of such Parts of the Sums advanced as shall be then due, together with Interest as aforesaid, and such Costs and Charges attending such Proceedings as shall be by Law payable for the same; the Amount of which principal Sums so to be levied, the said Commissioners of the Treasury, or such Persons, Bodies, Corporations, or Companies aforesaid, shall cause from Time to Time to be testified by their Note in Writing, under the Hands of any Two or more of them, to such Officer or Officers, and which Sums shall be inserted in the Writ or Process, and the like Process shall and may from Time to Time issue as aforesaid, as Occasion shall require; and the Sums so recovered (the Costs and Charges aforesaid excepted) shall be paid to the said Cashier or Cashiers of

in Writing of the Sum due, which shall be inserted in the Writ); and the same, when recovered from the Purchaser by such Officer, shall be paid into the Bank.

the Bank of *England*, without Abatement, Deduction, or Delay, in Satisfaction of such Demands.

On the Production of such Certificate to a Baron of the Exchequer, and on his *Fiat*, an Extent shall issue in the first Instance, without other Process.

XVIII. Provided also, and be it further enacted, That where any Proceeding shall be directed under the Authority of this Act, no Writ or Writs of *Scire Facias* shall be required to be issued, but that upon the Production of the Certificate or Certificates of the said Commissioners as before-mentioned, before any of the Barons of the respective Courts of Exchequer at *Westminster* or in *Scotland*, an Extent shall and may issue in the First Process upon the *Fiat* of such Baron, without any Affidavit, or other Verification or Proof of the Cause of such Proceeding, than such Certificate or Certificates as aforesaid.

On Payment of such Money advanced with Interest, the Purchaser's Bonds shall be delivered up: And in case of Prosecution, Satisfaction entered on Record.

XIX. And be it further enacted, That after the due Payment of the Sums advanced, with Interest as aforesaid, every Obligation entered into in pursuance of this Act being fully satisfied, according to the true Intent and Meaning of this Act, shall be forthwith delivered up to be cancelled; and in case any such Obligation shall have been prosecuted according to the Directions of this Act, the said Commissioners of the Treasury, or any Three or more of them, shall, by their Warrant or Warrants, direct the proper Officer or Officers of the said respective Courts of Exchequer, to enter up Satisfaction, on such Obligation or Obligations

tions being so satisfied as aforesaid, upon the Record, or otherwise to deliver up the same to be cancelled, as the Case may require.

XX. And be it further enacted, That such Process as aforesaid shall and may lawfully issue on any such Obligation as aforesaid, against the Manors, Messuages, Lands, Tenements, or Hereditaments, so to be purchased as aforesaid, and all other the Manors, Messuages, Lands, Tenements, or Hereditaments, and also the Goods, Chattels, and Effects of such Purchaser or Purchasers, his, her, or their Heirs, Executors, or Administrators, for the Benefit of any such Person or Persons, Bodies, Corporations, or Companies, his, her, and their Heirs, Successors, Executors, Administrators, or Assigns, who shall, in pursuance of any such Agreement with the said Lords Commissioners of the Treasury, advance or lend any Sum or Sums of Money to such Purchaser or Purchasers as aforesaid.

Process may issue; as well against the Lands purchased as all other Lands and Goods of the Purchaser.

XXI. And be it further enacted, That all and every Person and Persons, Bodies, Corporations, or Companies, making any such Sale or Sales, or Contracts for any such Sale or Sales, for the Purpose of redeeming their Land Tax, to whom such Advance shall be made, shall, from and immediately after the Registry of the Contract for the Redemption of Land Tax, have and enjoy

Purchasers receiving such Advance, to have the full Benefit of the Land Tax immediately on registering the Contracts for Redemption.

the full Benefit of the Land Tax which shall have been contracted for, in the same Manner in all Respects as if they respectively had themselves completed their Contracts by the Transfer of the whole Consideration to be transferred thereon.

Proprietors of the New River and other Water Works, Insurance Offices, *The King's Printing House*, and Companies of Merchants, and the Bank, liable to the Land Tax under 38 Geo. III, Cap. 5, may, notwithstanding that Act, and Cap. 3 of this Session, contract, collectively or individually, with the Commissioners under 38 Geo. III, Cap. 60, for the Redemption of the Whole or any Part of the Land Tax, according to the Assessment under 38 Geo. III, Cap. 5, and the Stock, Shares, &c. shall be exonerated im-

XXII. And whereas, under and by virtue of an Act, passed in the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety eight*, all Persons having any Shares or Interests in the New River, and in the *Thames Water Works*, and in *Marybone and Hampstead Water Works*, and also in any Office or Stock for insuring of Houses in case of Fire, or in any Lights, or in the Stock or Stocks for printing of Books in or belonging to the House commonly called *The King's Printing House*, and all Companies of Merchants in *London*, and the Bank of *England*, and also the Proprietors of the respective Water Works within the Town of *Colchester*, in the County of *Essex*, the City and County of *Exeter*, and the Town of *Shrewsbury*, are liable to pay or to be assessed towards the Land Tax charged upon *England, Wales, and Berwick upon Tweed*, for their respective Shares and Interests aforesaid, and the aforesaid Joint Stock or Stocks, and Profits, in the Manner in the said Act mentioned; and Doubts having arisen whether
such

such Person or Persons, Companies or Proprietors, can redeem the Land Tax charged thereon, under or by virtue of the said herein first recited Act: Be it therefore enacted, That notwithstanding any Thing in the said first recited Act, or in an Act passed in the present Session, intituled, *An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates, in England, Wales, and the Town of Berwick upon Tweed, and certain Duties on Sugar, Malt, Tobacco, and Snuff, for the Service of the Year One thousand seven hundred and ninety-nine*, contained to the contrary thereof, it shall be lawful for the said Commissioners for the Purposes of the said first recited Act, to contract and agree with such Persons, Companies, or Proprietors as aforesaid, respectively, for the Redemption of the Tax charged by virtue of the said Act upon such their respective Shares, Interests, Joint Stock and Stocks, and Profits aforesaid, or with any individual Proprietors thereof, either jointly or severally, for so much and such Part or Parts of the said Tax as shall be equivalent to the Share or Shares of each individual Proprietor, or any Number of Joint Proprietors (the Amount of which Land Tax shall be settled and apportioned by the said Commissioners for the Purposes of the said recited Acts), and also for all or any of such Persons, Companies, or Proprietors respectively as aforesaid, either collectively or individually, or jointly or severally, to contract and agree

mediately on
the Registry
of the Certi-
ficates of the
Contracts.

with the said Commissioners for the Purposes of the said first recited Act, for the Redemption of the Whole or any Part of such Land Tax, according to the Assessment and Rate made or to be made in pursuance of the said Act, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight*, upon the same Terms and Conditions, and in the same Manner, as in and by the said first and secondly recited Acts, and in and by this Act, is directed with respect to the Land Tax charged upon any Manors, Messuages, Lands, Tenements, or Hereditaments; and from and immediately after the Registry of the Certificates of such Contracts, the respective Shares and Interests, Joint Stock and Stocks, and Profits, or the Proportion thereof comprized in such Contracts, shall be wholly freed and exonerated from the Tax charged thereon, and from all further Assessments thereof, by virtue of the said Act of the Thirty-eighth Year of the Reign of His present Majesty, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-eight*, and also of the said Act of the present Session of Parliament, intituled, *An Act for continuing and granting to His Majesty a Duty on Pensions, Offices, and Personal Estates, in England, Wales, and the Town of Berwick upon Tweed, and certain Duties on Sugar, Malt, Tobacco,*

Tobacco, and Snuff, for the Service of the Year One thousand seven hundred and ninety-nine, or either of them.

XXIII. And be it further enacted, That when the said Commissioners for the Purposes of the said recited Acts, in any County, Riding, or Place, shall have in their Possession Copies of the respective Assessments of Land Tax charged upon the respective Parishes or Places in such County, Riding, or Place, and which shall have been transmitted to them as true Copies, by the Clerks to the Commissioners of Land Tax acting in and for any Hundred, Ward, Lathe, Wapentake, or other Division, wherein such Parishes or Places shall be situate, it shall be lawful for the said Commissioners for the Purposes of this Act, to contract and agree with any Person or Persons, Bodies, Corporations, or Companies, for the Redemption of the Land Tax charged upon their respective Manors, Messuages, Lands, Tenements, or Hereditaments, although no Certificate of the Amount of such Land Tax shall be produced and shewn to them by the Person or Persons, Bodies, Corporations, or Companies, applying to redeem the same, as by the said first recited Act is required: Provided always, That such Person or Persons, Bodies, Corporations, or Companies, shall, Ten Days at the least before such Contract shall be entered into, transmit to the Clerk of the said Commissioners, for the Purposes of

When the Commissioners for Redemption of the Land Tax have in their Possession Copies of the Land Tax Assessments transmitted to them by the Clerks to the Land Tax Commissioners, they may contract with Persons for the Redemption of their Land Tax without their producing the Certificate required by § 17 of 38 Geo. III, c. 60. — But such Persons shall, Ten Days before making the Contract, send in a Particular, *etc.* of the Lands charged, which, with a Copy of the Assessment, shall be inserted in the Contract.

the said recited Acts, such and the like Schedule or Description in Writing of all and every the said Manors, Messuages, Lands, Tenements, or Hereditaments, charged with such Land Tax, as is by the said Acts required to be produced to the said Commissioners of Land Tax; and the said Commissioners for the Purposes of the said Acts shall cause to be inserted in such Contract the Description of such Manors, Messuages, Lands, Tenements, or Hereditaments, contained in such Schedule, and also a true Copy of such Assessment, so far as relates to the respective Manors, Messuages, Lands, Tenements, or Hereditaments contained in such Schedule, together with the Amount of the Land Tax charged thereon, according to such Copy of the Assessment as shall be in their Possession as aforesaid; and such Contract so entered into as aforesaid, shall, after the Registry thereof, be as valid and effectual, to all Intents and Purposes, as if a Certificate of the Amount of the Land Tax thereby contracted to be redeemed, had been produced and shewn to the said Commissioners in the Manner required by the said first recited Act.

Clerks to the
Land Tax
Commission-
ers shall, when
required by
the Commis-
sioners for Re-
demption, or
whenever any
Alteration

XXIV. And be it further enacted, That in every Case where the said Commissioners for the Purposes of the said recited Acts, shall not have in their Possession any such Copies as aforesaid of the Assessments of Land Tax charged upon any Parishes or Places, and shall have demanded, or shall
cause

gause to be demanded, the same from the Clerk to the said Commissioners of Land Tax, acting in their respective Divisions as aforesaid, which they are hereby authorized and required to do, and also in every Case where any Alteration shall be made by or under the Authority of the Commissioners of Land Tax, acting in or for any such Divisions in the Assessments of Land Tax charged therein, then and in such Case the Clerk to the said Commissioners of Land Tax for the Time being, having such Assessments in his Custody, shall, and he is hereby required, within Three Days after such Application shall be made to him by the said Commissioners for the Purposes of the said recited Acts, or their Clerk, and also within Three Days after any such Alteration shall be made in the Assessments as aforesaid, to make out a true Copy, fairly written, and subscribed by any Two or more of them, of such Assessments so made or altered, or of so much thereof as shall be so altered, and deliver, or cause to be delivered, such Copies to the Clerk to the said Commissioners for the Purposes of the said recited Acts, in the County, Riding, or Place in which such Division shall be situate, within the Time before limited, or permit a Copy thereof, or such Parts thereof, as aforesaid, to be taken by the Clerk to the said Commissioners, for the Purposes of the said Acts; and in case the said Clerk to the Commissioners of Land Tax shall refuse or neglect to make out and deliver such Copies as aforesaid, or permit
such

shall be made in the Assessment, within Three Days respectively, make out Copies of such Assessment or Alteration, and transmit them to the Commissioners for Redemption; or permit them to be copied by their Clerk, on Penalty of 50 l.

such Copies to be taken as aforesaid, within Three Days after such Application shall be made to them by the said Commissioners for the Purposes of the said recited Acts, or by their Clerk, or where any such Alteration shall be made in the Assessments as aforesaid, shall refuse or neglect to make out and deliver a true Copy of all such altered Assessments, or of such Parts thereof as shall be so altered, within Three Days after such Alteration shall be made, he shall, for every such Refusal or Neglect, forfeit the Sum of Fifty Pounds, to be recovered in such Manner as any Penalty may, by the said recited Acts or either of them, be recovered.

4 d. per Chan-
cery Sheet to
be paid for
such Copies.

XXV. Provided always, and be it further enacted, That the said Clerk to the said Commissioners of Land Tax shall, for every such Copy so made out by him as aforesaid, be entitled to have and receive, for his Trouble in making out the same, upon Application to the Receiver General of the County, Riding, or Place, or his Deputy, and on Production of a Certificate of Two or more of such Commissioners of Land Tax, acting for the Division where such Assessments shall have been made, after the Rate of Four-pence for every Chancery Sheet contained in such Copy, reckoning every separate Amount of Land Tax set down in Figures or Numbers in such Copy as Three Words.

XXVI. And

XXVI. And be it further enacted, That whenever any Schedule or Description of any Estate shall, for the Purpose of redeeming the Land Tax charged thereon, be transmitted in pursuance of this Act, such Land Tax not exceeding the Sum of Twenty-five Pounds, the Clerk to the Commissioners appointed for the Redemption and Sale of the Land Tax, to whom such Schedule shall be delivered, shall forthwith cause an Account to be transmitted to the Commissioners for the Affairs of Taxes, of the Amount of the Sums proposed to be redeemed; and whenever such Contract shall be completed, the said Commissioners, before whom such Contract shall be entered into, shall cause an Account to be transmitted to the Receiver General of the County, Riding, or Place in *England*, or to the Receiver General in *Scotland*, of the Name of the Party, the Amount of the Land Tax, and the Day or Days for Payment of the Consideration, which Account the Receivers General respectively shall forthwith cause to be transmitted to the Commissioners for the Affairs of Taxes, for the Information of the Commissioners of His Majesty's Treasury; and the said Commissioners of the Treasury, or any Three or more of them for the Time being, are hereby empowered to direct from Time to Time, as there shall be Occasion, sufficient Money to be advanced out of any Monies in the Hands of such Receivers General respectively, or out of any Publick Monies in the Receipt of the Exchequer, applicable to the Supplies

On receiving Schedules of Estates, the Land Tax of which does not exceed 25 *l.* the Clerk to the Redemption Commissioners shall transmit an Account to the Tax Office of the Land Tax to be redeemed: And when the Contract is completed, the Commissioners shall transmit the Particulars to the Receiver General, who shall send the same to the Tax Office; on which the Treasury may order Money to be advanced from Time to Time by the Receiver General to the Commissioners of the National Debt, before or on the several Days of Payment; to be laid out in the Purchase of the Stocks, transferrable on the Contracts, and

which shall be
replaced by
the Money
payable on
such Contracts
to the Receiver
General.

Supplies and Services of the Year, as to the said Commissioners of the Treasury shall seem expedient, to the Commissioners for the Reduction of the National Debt, before or on the respective Days appointed for the Payment of the Sum payable on such Contracts, for Purchase of so much Capital Stock as would have been transferrable on such Contract by the Party, in case the Consideration for the Redemption of his or her Land Tax had been therein stipulated to be transferred in Stock, which Sums so to be advanced shall be from Time to Time replaced by and out of the Monies to be paid upon such Contract to such Receivers General respectively, and the Stock so purchased shall be placed in the Name of the Commissioners for the Reduction of the National Debt, for the Uses and Purposes of this Act, and as if the same had been purchased by and with the Monies paid on such Contracts.

Mode of ascer-
taining the
Price of Stock
by the Bank,
viz. From the
respective
Times of
opening the
Books for
Transfer of
the 3 *per*
Cent. Consols
to the subse-
quent opening
of the 3 *per*
Cent. Reduced,
the Price of
the Consols to
be returned to

XXVII. And be it further enacted, That, from and after the passing of this Act, the Mode of ascertaining the current Price of Stock shall be as follows; that is to say, from the Time when the Books of the Governor and Company of the Bank of *England* shall be opened for the Transfer of Three *per Centum* Consolidated Bank Annuities, after the Fifth Day of *January* in every Year, and until the Books shall be opened for the Transfer of Three Pounds *per Centum* Reduced Bank Annuities, after the Fifth Day of *April* in such Year, and so from Time to Time

Time when the said Books shall be opened for the Transfer of Three *per Centum* Consolidated Annuities, after the Fifth Day of *July* in every Year, until the Books shall be opened for the Transfer of Three *per Centum* Reduced Annuities, after the Tenth Day of *October* in such Year, the Cashier or Cashiers of the said Governor and Company of the Bank of *England* shall, and they are hereby required, on *Tuesday* in every Week, (the same not being a Holiday, or being a Holiday, then on the Day preceding not being a Holiday), to cause an Account to be made out of the Average Price at which the Three Pounds *per Centum* Consolidated Annuities shall have been bought on such Day, (or otherwise on the following open Day on which such Stock shall be bought, in case any Stock shall have been bought at the Bank of *England* on such Day, and shall cause the same to be transmitted to the Commissioners for the Affairs of Taxes; and so from Time to Time when the Books shall be opened at the Bank of *England* for the Transfer of Three *per Centum* Reduced Annuities, after the Fifth Day of *April* in every Year, and until the Books shall be opened at the Bank of *England* for the Transfer of Three *per Centum* Consolidated Annuities, after the Fifth Day of *July* in such Year, and so from Time to Time when the said Books shall be opened at the said Bank of *England* for the Transfer of Three *per Centum* Reduced Annuities, after the Tenth Day of *October* in every Year, and until the Books shall

the Tax Office weekly; and *vice-versa*, from the respective Times of opening the 3 *per Cent.* Reduced to the subsequent opening the Consol, the Price of the 3 *per Cent.* Reduced to be so returned. [See 39 Geo. III, c 6. § 8.]

shall be opened for the Transfer of Three *per Centum* Consolidated Annuities, after the Fifth Day of *January* next ensuing, the said Cashier or Cashiers shall, and they are hereby required to transmit to the Commissioners for the Affairs of Taxes, such and the like Account of the Average Price of Three *per Centum* Reduced Annuities, as is hereinbefore directed to be transmitted of the Average Price of Three *per Centum* Consolidated Annuities:

Persons cutting down Timber, with the Approbation of the Courts of Chancery or Session, for the Redemption of their Land Tax, [See 38 Geo. III, c. 60, § 41], need not make good their First Instalment till May 1, 1800; but the whole Money must be paid within Three Years from that Time, and the Consideration may be transferred in Advance.

XXVIII. And be it further enacted, That where any Person or Persons, who by the said first recited Act is or are empowered, with the Approbation of the Court of Chancery in *England*, or of the Court of Session, in *Scotland*, to cut down Timber for the Redemption of the Land Tax charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, shall have entered into any Contract or Contracts, or shall at any Time hereafter, before the First Day of *May* One thousand eight hundred, enter into any Contract or Contracts for the Redemption of the Land Tax charged on such Manors, Messuages, Lands, Tenements, or Hereditaments, or shall have made, or shall hereafter, before the said First Day of *May* One thousand eight hundred, make such Application to the Court of Chancery in *England*, or to the Court of Session in *Scotland*, as in the said Act is directed to be made, and as the Case may require, and shall obtain, or shall have obtained, an Order or Direction of such Court

Court for the felling and cutting down such Quantity of Timber as may be deemed necessary for the Redemption of the Land Tax proposed to be redeemed (a Certificate of which Order or Direction shall be indorsed on the Contract by the Register or other proper Officer of such Court), then and in every such Case it shall not be necessary to pay or transfer any Part of the Consideration for such Redemption, until the First Day of *May* One thousand eight hundred, although it shall have been or may be stipulated in the Contract, that the Whole, or the First Instalment of such Consideration, shall be transferred on or before any Day prior to the First Day of *May* One thousand eight hundred: Provided always, That the whole Amount of the Capital Stock agreed to be transferred in such Contract shall, in every such Case as last aforesaid, be transferred to the Commissioners for the Reduction of the National Debt, within the Period of Three Years from the First Day of *May* One thousand eight hundred: Provided also, That it shall be lawful to stipulate for the Payment or Transfer of the Whole of the said Consideration at any One Time, or by Instalments, within a less Period than Three Years, or to pay or transfer the Whole, or any Part thereof in Advance, in such Manner, in all Respects, as in the said several recited Acts is mentioned.

XXIX. Provided also, and be it further enacted, That notwithstanding any Thing in the

Land Tax re-
deemed by
such Sale of

Timber shall merge in the Lands; except where the Redemptioner declares his Option to be considered on the Footing of a Purchaser; in which Case it shall continue attendant on the Estate in the same Manner as if it had been redeemed by Sale of Lands. [See § 81, 38 Geo. III, c. 60.]

The Expenses of the surveying, felling, and Sale of Timber, to be paid out of the Purchase Money.

the said first recited Act contained, or in the Order or Direction of any such Court to the contrary thereof, the Land Tax which shall be redeemed by the Monies arising from the Sale of any Timber cut down under the Authority of either of such Courts respectively, shall, when all the Instalments shall be completed, sink and become merged in the Manors, Messuages, Lands, Tenements, and Hereditaments whereon the same was charged, for the Benefit of the Person or Persons for the Time being beneficially entitled to the Rents and Profits thereof, unless the Person or Persons contracting for the Redemption of such Land Tax, shall have declared his, her, or their Option to be considered on the Footing of a Purchaser thereof, in which Case the Land Tax so redeemed shall be and continue attendant upon the Estate and Interest of the Person or Persons for the Time being beneficially entitled to the Rents and Profits of the said Manors, Messuages, Lands, Tenements, or Hereditaments, in like Manner as in the said first recited Act is directed in Cases where the Land Tax shall have been redeemed by the Sale of any Manors, Messuages, Lands, Tenements, or Hereditaments under the said Act: Provided also, That it shall be lawful for such Courts respectively to order and direct that the Costs and Expenses in the surveying, valuing, and felling such Timber, or otherwise on Account of such Sale thereof, shall be paid and satisfied out of the Purchase Monies for the same.

XXX. And whereas, under and by virtue of the said first recited Act, all Persons, Bodies, Corporations, and Companies, having any Estate or Interest in, or being Substitute Heirs of Entail entitled in their Order to succeed to any Manors, Messuages, Lands, Tenements, or Hereditaments, (except Tenants at Rack Rent, and others in the said Act particularly excepted), are entitled, after the respective Times limited by the said Act, for Preference to Persons having Leasehold or other particular Estates in Possession, or Estates in Remainder, Reversion, or Expectancy, to contract for the Redemption of the Land Tax charged on such their Manors, Messuages, Lands, Tenements, or Hereditaments, which shall not have been sold under the Powers of the said Act, but no Provision is made for the Payment or Transfer of the Consideration by Instalments except in certain Cases; be it therefore enacted, That where any Contract shall be entered into for the Redemption of any Land Tax, at any Time after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, by any Person or Persons, Bodies, Corporations, or Companies, having any absolute Estate, or Estate of Inheritance, in the Manors, Messuages, Lands, Tenements, or Hereditaments, whereon such Land Tax shall be charged, or where any such Contract shall be entered into after the Twenty-fifth Day of *June* One thousand seven hundred and ninety-nine, by any Person or Persons, Bodies, Corporations, or Companies,

38 Geo. III,
c. 60, § 12,
recited. [and
See 39 Geo.
III, c. 6. § 3.]

Where Contracts for Redemption shall be made, after 25 March 1799, by Persons having any absolute Estate or Estate of Inheritance, or after 25 June 1799, by Persons having any Leasehold or particular Estate in Possession or Reversion, the First Instalment of the Consideration (or the Whole if paid

at once), shall be made good on the Quarter Day [See 38 Geo. III, c. 60, § 10] next ensuing the Contract; and where the First Instalment shall be payable or transferrable before Feb. 1, 1801, the Whole shall be paid within Four Years from May 1, 1799; and where the First Instalment shall be payable or transferrable after Feb. 1, 1801, the Whole shall be paid within Two Years from the Time of making the First Instalment.

nies, having any Leasehold or other particular Estate in Possession, or any Estate in Reversion, Remainder, or Expectancy, in such Manors, Messuages, Lands, Tenements, or Hereditaments, as aforesaid, then and in every such Case the First Instalment, or the Whole of the Consideration for such Redemption (in case the same shall be agreed to be transferred at One Time) shall be transferred or paid on or before such of the Quarterly Days in the said first recited Act mentioned, for the Transfer of the Consideration upon Contracts for Redemption, as shall next happen after the Day of entering into the Contract; and upon all such Contracts where the First Instalment of such Consideration shall be payable or transferrable on or at any Time before the First Day of *February* One thousand eight hundred and one, the whole Amount thereof shall be paid or transferred, and all the subsequent Instalments thereon completed and made good by equal Instalments, at equal Intervals, within the Period of Four Years, to be computed from the First Day of *May* One thousand seven hundred and ninety-nine; and upon all such Contracts, where the First Instalment of such Consideration shall not be payable or transferrable till after the said First Day of *February* One thousand eight hundred and one, the whole Amount thereof shall be paid or transferred, and all the subsequent Instalments thereon completed and made good by equal Instalments, at equal Intervals, within the

the Period of Two Years from the Time of transferring or paying such First Instalment as last aforesaid.

XXXI. And be it further enacted, That where any Contract shall be entered into for the Redemption of any Land Tax, at any Time after the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine, then and in every such Case the Manors, Messuages, Lands, Tenements, and Hereditaments, the Land Tax whereof shall have been so contracted for, shall be charged and chargeable with so much Land Tax as shall have accrued and become payable after the Twenty-fifth Day of *March*, prior to the making such Contract, up to the End of the Quarter next immediately preceding the Day of the Transfer of the First Instalment agreed to be transferred on such Contract, and shall only be exonerated from such Land Tax from the End of such Quarter.

On Contracts for Redemption made after *March* 25, 1799, the Lands shall be charged with Land Tax from the *Lady-day* preceding the Contract, to the End of the Quarter immediately preceding the First Instalment.

XXXII. And be it further enacted, That no Contract entered into after the passing of this Act, for the Redemption of any Land Tax, nor the Amount of Land Tax redeemed thereby, shall in anywise be impeached, affected, or altered by the Judgment or Determination of the Commissioners, on any Appeal from the Assessment by which such Land Tax shall have been charged, whether such Appeal shall have been made prior or subsequent to any

No Contract for Redemption, made after the passing this Act, shall be impeached or anyways affected by any Appeal against the Assessment.

Proceedings had under the said recited Acts for the Purpose of entering into such Contract, but such Appeal shall be decided wholly between such other Parties charged by such Assessment as shall not have entered into any such Contract, and in the same Manner as if the Contract so entered into had been completed before the making or determining such Appeal; and every Contract so entered into shall stand good, and the Land Tax redeemed thereby shall be considered as if no such Appeal had been made from such Assessment.

If Land Tax contracted for shall have been reduced within Three Years before the Completion of the Contract, it may be revised and altered on Appeal within One Year after such Completion.

XXXIII. Provided always, and be it further enacted, That if such Land Tax so contracted for shall have been reduced in its Amount by any Assessment made within Three Years preceding the Time of completing such Contract, such Land Tax shall then remain liable to be revised and altered (in the same Manner as if such Contract had not been completed) by any Determination on any Appeal which shall be made and determined in One Year next after the Completion of such Contract.

Former Acts and this Act to be construed together.

XXXIV. And be it further enacted, That all and every the Provisions of this Act shall, in the Execution of the said recited Acts, be used and applied, and continued in like Manner as if the same Provisions were specially enacted in the said Acts; and all and every the Provisions of the said recited Acts shall, in the Execution of this Act,

except

except where the same are thereby expressly varied, be used and applied, extended and construed, in like Manner as if the same Provisions (except as aforesaid) were specially enacted in this Act.

XXXV. And be it further enacted, That any Affidavit or Affidavits required or authorized to be made by the said recited Acts, may be made before any Commissioners or Persons who are or shall be authorized to take Affidavits in Causes depending in any of the Courts at *Westminster*, as well as before the Person or Persons before whom the same are, by the said first recited Act, directed to be made; and it shall be lawful for the said Commissioners for the Purposes of the said Acts to take such Affidavits, and they are hereby indemnified against all Persons whomsoever, and against all Penalties, for having received, before the passing of this Act, any Affidavit or Affidavits made before any such Commissioners or Persons as aforesaid, and the same shall be as valid and effectual as if the same had been made before them after the passing of this Act: Provided also, That in all Cases where any Affidavit or Affidavits is or are by the said first recited Act directed to be made and shewn to the said Commissioners, the Examination of the Person or Persons, by whom any such Affidavit or Affidavits is or are directed to be made by and before the said Commissioners for the Purposes of the said Act, upon Oath or Affirmation, to be administered in the

Affidavits
 may be made
 before Com-
 missioners for
 taking Affida-
 vits; and Per-
 sons whose
 Affidavits are
 required to
 be produced to
 the Redemp-
 tion-Com-
 missioners may
 be examined
 by them on
 Oath instead.

the Manner therein directed, shall be as valid and effectual for the Purposes of the said Act, as if the Affidavit or Affidavits thereby required had been made, and produced and shewn to the said Commissioners.

Act may be altered or repealed this Session.

XXXVI. And be it further enacted, That this Act, or any of the Provisions thereof, may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

Form of Certificate of Contract.

XXXVII. And be it further enacted, That the Form of every Certificate of Contract to be made after the passing of this Act shall be in the Manner following :

‘ **K**NOW all Men, That we
 ‘ Two of the Commissioners appointed
 ‘ for the Purposes of an Act, intituled, *An*
 ‘ *Act for making perpetual, subject to Re-*
 ‘ *demption and Purchase in the Manner there-*
 ‘ *in stated, the several Sums of Money now*
 ‘ *charged in Great Britain as a Land Tax*
 ‘ *for One Year, from the Twenty-fifth Day of*
 ‘ *March One thousand seven hundred and*
 ‘ *ninety-eight, for the*
 ‘ do hereby certify, that we have contracted
 ‘ and agreed with
 ‘ for the Redemption by him [her or them,
 ‘ *as the Case may require*], of
 ‘ Land Tax, being the Land
 ‘ Tax charged upon the [*Here insert, Ma-*
 ‘ *nors, Messuages, Lands, Tenements, and*
 ‘ Hereditaments,

‘ Hereditaments, or such of them as the Case
 ‘ may require], herein-after described, vi-
 ‘ delicet; [*Here describe the Premises as from*
 ‘ *the Schedule delivered by the Party*], and
 ‘ which Premises are assessed in the Assess-
 ‘ ment made for the of
 ‘ in the
 ‘ of for the Year
 ‘ as follows, videlicet; [*Here in-*
 ‘ *sert the Description of the Estate and Amount*
 ‘ *of Land Tax as in the Assessment; and*
 ‘ *where different Parcels assessed in different*
 ‘ *Sums are to be included in the same Contract,*
 ‘ *enumerate each Parcel, and the Amount of*
 ‘ *Land Tax charged on each*]:’

And the Consideration for the Redemption
 of such Land Tax, if the same is to be trans-
 ferred in Stock, shall be expressed as in the
 said first recited Act is directed; and if in
 Money, according to the current Price of
 Stock, as in the said secondly recited Act
 is directed.

F I N I S.



